The National Battlefields Commission

2015-16

Report on Plans and Priorities

The Honourable Shelly Glover, P.C., M.P.
Minister of Canadian Heritage and Official Languages

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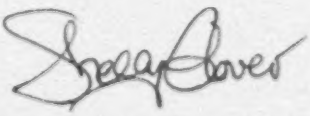
Minister's Message

Every year, the Department of Canadian Heritage and the Portfolio organizations, including the National Battlefields Commission (NBC), carry out their mandate diligently and efficiently to ensure all Canadians can benefit from our rich arts, heritage and cultural sectors. They foster innovation, while underscoring the importance of our history and our official languages. As we prepare to celebrate the 150th anniversary of Confederation, in 2017, we will mark several important anniversaries this year, including the 50th anniversary of our national flag and the 200th anniversary of the birth of Sir John A. Macdonald, Canada's first Prime Minister. It is the perfect opportunity to acknowledge our Portfolio organizations' commitment to making Canada a country that is proud of its past and ready to face the challenges of the future.

In 2015–16, the NBC will continue its conservation and development work for Battlefields Park. It will also offer visitors a wide array of exhibitions and historical interpretive activities. A vast choice of sport activities will also be offered on the site, including skating, cross-country skiing and snowshoeing in winter and inline skating, running and walking in summer.

This year, the NBC will undertake the development of a multi-purpose interpretive trail, parallel to Gilmour Hill— which is now open year round. The creation of this trail, which will provide a safe path for pedestrians and cyclists, will also focus on respecting the environment.

As Minister of Canadian Heritage and Official Languages, I am pleased to present Canadians with the *2015–16 Report on Plans and Priorities* prepared by the National Battlefields Commission. I invite anyone wishing to learn about the NBC's responsibilities, priorities and activities to read this report.



The Honourable Shelly Glover, P.C., M.P.

Section I: Organizational Expenditure Overview

Organizational Profile

Appropriate Minister: Shelly Glover, PC, MP

Institutional Head: André Beaudet – Secretary

Ministerial Portfolio: The National Battlefields Commission is part of the Canadian Heritage Portfolio

Enabling Instrument(s): *An Act respecting the National Battlefields in Quebec*[i]

Year of Incorporation / Commencement: 1908

Organizational Context

Raison d'être

The National Battlefields Commission (NBC), as manager of Battlefields Park, enables Canadians to enjoy the first national historic park in Canada and one of the most prestigious urban parks in the world.

Responsibilities

The NBC is responsible for the administration, management, conservation and promotion of National Battlefields (located in the city of Québec) and manages funds allocated for this purpose.

The NBC takes its mandate from the *Act respecting the National Battlefields at Québec*, 7-8 Edward VII, c. 57, passed on March 17, 1908, and its amendments. It reports to Parliament through the Minister of Canadian Heritage and Official Languages. It is administered by a nine-member Board of Directors. Seven members are appointed by the Governor in Council and the NBC's enabling legislation authorizes the provinces of Quebec and Ontario to each appoint a member in recognition of their contribution at the time of the creation of the Commission.

The Board of Directors sets the overall direction for achieving the strategic outcome to make the Battlefields Park in Québec a prestigious, natural, accessible, safe and educational historic and urban site and is responsible for general oversight of the Park's operations. The Secretary, who acts as Director General, is appointed by the Governor in Council and is responsible for implementation of policy and for day-to-day management of all NBC operations. He therefore works towards the attainment of the organization's strategic outcome as well as the targets for each program's expected results.

The grounds of the NBC constitute one of the most important historic sites in Canada. Commonly called the Plains of Abraham, the site is the largest urban park in Québec and ranks among the most prestigious parks in the world. The NBC must manage to balance the Plains of Abraham's historic significance with its role as an urban park. The NBC must preserve this heritage for future generations and develop it so that the public fully benefits from its rich resources and Canadians learn about the major events in Canadian history associated with this important site.

Strategic Outcome and Program Alignment Architecture (PAA)

1 **Strategic Outcome:** The Battlefields Park of Québec is a prestigious, natural, accessible, safe and educational historic and urban site.

1.1 Program: Conservation and Development

1.2 Program: Public Education and Services

Internal Services

Organizational Priorities

Organizational Priorities

Priority	Type[1]	Strategic Outcome and/or Program
Ensure first-rate general maintenance and carry out certain infrastructure repairs.	Ongoing	This priority is in line with the "*Conservation and Development*" program: results attained under this priority contribute to preserving and improving the site's infrastructure and amenities for future generations.

Description

Why is this a priority?

Battlefields Park is a prestigious, natural, accessible, historic and urban site. The NBC must maintain park users' safety and site conservation.

What are the plans for meeting this priority?

The NBC will continue ensuring general park maintenance, and also plans to repair the Garneau Monument, a number of lampposts and the Grey Terrace flagpole. The interior and the masonry structure of Martello Tower 4 will also be restored this year. As part of the rehabilitation of Gilmour Hill to allow the site to remain open in the winter, the NBC will develop a multi-purpose interpretive trail along the cliff for use by pedestrians and cyclists. The trail is expected to be ready for use by the fall of 2015.

1. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the RPP or DPR.

Priority	Type	Strategic Outcome and/or Program
Provide a healthy environment by adopting a sustainable development approach.	Ongoing	This priority is in line with the "*Conservation and Development*" program: results attained under this priority contribute to preserving and improving the site's infrastructure and amenities for future generations.

Description

Why is this a priority?

In light of the issues involved in preserving the unique natural site of Battlefields Park and developing it for future generations, the objectives set out in the sustainable development action plan will enable the NBC to protect nature, the environment, and the well-being of Canadians.

What are the plans for meeting this priority?

A greater number of small (30–60 mm) and large (25–100 mm) trees will be planted, both throughout the site in the former case, and specifically in the *Parc des Braves* and along the nature trail in the latter case. The greenhouses will also be refitted in order to increase the number of plants per square foot, which will help reduce heating costs and lower greenhouse gas emissions. Other initiatives will be undertaken this year, including the use of green manure; sawing logs in order to reuse the wood for such things as park benches; ordering predators from a provider in Quebec, as an alternative to synthetic pesticides, to reduce the number of pests that destroy greenhouse crops; and a bulb reuse trial.

The NBC will commence the second phase of the Gilmour Hill project, namely the development of a multi-purpose interpretive trail running parallel to Gilmour Hill, which will provide a safe and environmentally friendly path for pedestrians and cyclists.

Priority	Type	Strategic Outcome and/or Program*
Offer quality public services related to the park's educational, cultural and natural features.	Ongoing	This priority is in line with the "*Public Education and Services*" program: results attained under this priority contribute to raising awareness of the history of Canada's first national historic park and its cultural, recreational and natural assets.
Description		

Why is this a priority?

Offering quality public services related to the park's educational, cultural and natural features is part of the NBC's mandate as manager of Battlefields Park, an important historic and urban site located in the heart of a city.

What are the plans for meeting this priority?

Once again this year, the NBC will organize interpretive activities for school groups, tourists and the general public. Users will also have access to various services, such as the mobile *My Plains* app, cross-country ski trails and the skating rink.

Starting in the spring of 2015, the former "Odyssey exhibition" will be replaced by a new exhibition entitled "Battles 1759–1760," which will include a wall projection that lets visitors immerse themselves in the atmosphere of the Battle of the Plains of Abraham, and which will be based on testimonials from the protagonists of the time. The projection room has been reconfigured to allow, among other things, a greater number of spectators.

As of the fall of 2015, educational activities will be held in the appropriate and safe environment of the newly renovated Martello Tower 4.

In 2015–2016, the NBC will purchase a new bus with room for persons with reduced mobility. This will allow the NBC to continue offering guided tours of the park during the summer season.

Furthermore, the NBC will continue to put on shows at the Edwin Bélanger Bandstand, thus providing up-and-coming groups in the arts sector with opportunities for visibility.

The "Great Celebration of Nature", as well as Halloween and historical day activities, will be repeated, and will help demonstrate the organization's vitality and involvement.

Priority	Type	Strategic Outcome and/or Program*
Provide information about the park's history and the historical events connected with it.	Ongoing	This priority is in line with the "*Public Education and Services*" program: results attained under this priority contribute to raising awareness of the history of Canada's first national historic park and its cultural, recreational and natural assets.

Description

Why is this a priority?

Since Battlefields Park is a Canadian national historic park and a site of primary importance to the country, raising awareness of the Park's history and the historic events associated with it are vital parts of the NBC's mandate.

What are the plans for meeting this priority?

The new exhibition entitled "Battles 1759–1760" will provide spectators with yet another opportunity to plunge back in history. The Joan of Arc Garden will sparkle with its new decorations that focus on skiing in celebration of the park's winter heritage. And, for the seventh year in a row, the NBC will present a revamped edition of its "Student Masterworks" exhibition, in co-operation with the Commission scolaire de la Beauce-Etchemin.

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Priority	Type	Strategic Outcome and/or Program*
Sustain a balance between the historical mission and the urban mission, between accessibility, preservation and development.	Previously committed	This priority is in line with the "*Conservation and Development*" program: results attained under this priority contribute to preserving and improving the site's infrastructure and amenities for future generations.

Description

Why is this priority?

It is important to sustain a balance between those missions, between accessibility, preservation and development of the park, with a view to fulfilling the NBC's mandate. The rigorous implementation of the *Policy for using the grounds* will ensure the appropriate use of the grounds in compliance with the NBC's mandate as well as with respect for all users.

What are the plans for meeting this priority?

Preparatory meetings will be held to ensure that organizers are well informed of the measures that need to be put in place to ensure respect for the site. Field officers will have a greater presence on the grounds to ensure compliance with agreements. Equipment (cones, fences, paint, etc.) will be installed on occupied sites so that all players are made aware, directly on-site, of the occupation agreed upon by the organizer and the NBC.

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
1. External factors such as bad weather and poor economic conditions could result in a decline in participation in NBC activities, and hence a drop in revenue.	The NBC will step up its promotional activities in order to increase and diversify its client base. The NBC will develop partnerships to reach this goal.	Education and public services Internal services
2. The imbalance between the park's historical and urban missions is a key issue for the NBC. It could compromise the park's accessibility, conservation and development.	The NBC will continue to strictly enforce the *Policy for Using the Grounds*, which took effect on January 1, 2013. It will also tighten the policy relating to site reservation deadlines, and will maintain ongoing ties with its partners to ensure the harmonious use of the park.	Conservation and development
3. Accidents and damage could occur in the park.	Prevention activities will be carried out by the security service (park patrols, awareness, signage and fines). NBC employees will ensure regular and ongoing park maintenance and carry out repair work.	Conservation and development
4. There is a risk of environmental consequences and obstacles during the second phase of the rehabilitation of Gilmour Hill, i.e., the development of the multi-purpose interpretive trail.	As during the first phase of this project, the NBC will constantly monitor the work, and mitigation measures will be put in place to protect the environment. An assessment of the forest cover in the area will be carried out to ensure revegetation and reforestation. Work progress will be constantly monitored by NBC staff.	Conservation and development Internal services
5. Non-compliance with budgets	The budget will be strictly monitored. Priorities will be reviewed, if necessary, as will work methods and resource	Internal services

	management across the organization.	

Risk management at the NBC represents a daily challenge, given the diversity of the organization's operations and the scope of its mandate. Since, in addition to managing a vast real property portfolio and an infrastructure network of similar proportions, the NBC welcomes over four million users every year at its various sites, it needs to strike the right balance with respect to its various actions so that its clients can benefit from a wide range of activities and services.

The NBC must take into account external factors beyond its control, such as bad weather or poor economic conditions. Such factors may lead to reduced attendance at interpretation activities or exhibitions staged by the NBC, as well as a decrease in the number of visitors to the park, resulting in a drop in revenue. To deal with this risk, the NBC needs to constantly renew and actively promote its activities and exhibitions.

Striking a balance between the park's historical and urban missions is also a risk, because the NBC needs to maintain the park's accessibility, preservation and development. To mitigate this risk, the NBC will continue to rigorously analyze land use requests in accordance with the *Policy for Using the Grounds*, which came into effect on January 1, 2013. Preparatory meetings will be held with organizers to ensure the harmonious use of the site. To ensure on-site compliance with agreements by all players and suppliers involved, field officers will have a greater presence, and visual markers will also be put in place.

Accidents and damage are risks inherent to the NBC's activities. To prevent such occurrences, the NBC is committed to continuing to ensure first-class general maintenance and to make necessary repairs on the site. In addition, the security service will continue to maintain a strong presence in the park and during events, and will take preventive action (warnings, signage) and punitive action (tickets), when necessary.

The first phase of the Gilmour Hill rehabilitation project was completed in the fall of 2014, and Gilmour Hill was re-opened to traffic on October 31, 2014. Work on the second component of the rehabilitation project, namely the development of a multi-purpose interpretive trail, is expected to be completed by the fall of 2015. As was the case during the first phase of the work, NBC staff will ensure that the work is properly carried out, that the total budget of $8,200,000 is respected, and that the environment is protected, given that the work will be carried out near

sensitive vegetation. Effective mitigation measures will be put in place in the interest of sustainable development.

Considering the various budgetary and economic issues that will arise in 2015–2016, the NBC plans to achieve its objectives through proactive management; by optimizing its financial, material and human resources; and by making decisions as events unfold and in compliance with the budget.

One of the key issues for 2015–2016 and the years to follow will involve dealing with limited financial resources and unforeseen expenditures in the management of a park, such as aging structures and equipment, etc.

Planned Expenditures

Budgetary Financial Resources (Planned Spending—dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
12,976,836	12,976,836	8,679,103	8,679,103

Human Resources (Full-time equivalents—FTEs)

2015–16	2016–17	2017–18
59	59	59

Budgetary Planning Summary for Strategic Outcome and Programs (dollars)

Strategic Outcome, Programs and Internal Services	2012–13 Expenditures	2013–14 Expenditures	2014–15 Forecast Spending	2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
Strategic Outcome 1: The Battlefields Park of Québec is a prestigious, natural, accessible, safe and educational historic and urban site.							
Conservation and Development	2,256,298	2,370,384	2,372,430	2,422,050	2,422,050	2,422,050	2,422,050
Public Education and Services	1,071,905	1,054,609	986,150	1,015,529	1,015,529	1,015,529	1,015,529
Strategic Outcome Subtotal	3,328,203	3,424,993	3,358,580	3,437,579	3,437,579	3,437,579	3,437,579
Internal Services Subtotal	6,294,938	6,729,851	8,876,787	9,539,257	9,539,257	5,241,524	5,241,524
Total	9,623,141	10,154,844	12,235,367	12,976,836	12,976,836	8,679,103	8,679,103

The variance of $2,080,523 ($12,235,367 - $10,154,844) between forecast spending for 2014-2015 and actual spending in 2013–14 can be broken down as follows:

- Variance between actual revenue in 2013–14 and forecast revenue for 2014–15 ($316,477)
- Salary decrease resulting from a reimbursement of the amount paid for the liquidation of severance pay in 2013–14 ($266,870)
- Reduction in the amount allocated to the employee benefit plan ($192,815)
- Decrease in the Operating Budget Carry-Forward from 2013–14 to 2014–15, and from 2012–13 to 2013-14 ($36,450)
- Reduction in the operating budget resulting from the combination of
  - a cut further to the comprehensive website renewal initiative ($10,000)
  - a cut in interest charges ($10)
- Unused 2013–14 parliamentary appropriations $5

• Increase in the operating budget as a result of a carry-forward	$320,873
• Net increase for the Gilmour Hill rehabilitation project and the development of a multi-purpose interpretive trail. This increase comes from the approved budget of $5,470,000 for 2014–15, from which the carry-forward of $2,227,733, and the amount of $660,000 for the first phase approved in 2013–14, must be subtracted.	$2,582,267
	$2,080,523

The variance of $741,469 ($12,976,836 - $12,235,367) between the Main Estimates for 2015-16 and forecast spending for 2014–15 can be broken down as follows:

• Increase in the operating budget as a result of the carry-forward	$2,227,733
• Increase in the amount for the employee benefit plan	$6,876
• Net decrease for the Gilmour Hill project stemming from the carry-forward of $2,227,733 and the variance between the approved budget in 2015–16 ($2,070,000) and the approved budget in 2014–15 ($5,470,000)	($1,172,267)
• Decrease further to the carry-forward from 2013–14 to 2014–15 (no carry-forward planned in 2015–16)	($320,873)
	$741,469

The variance of $4,297,733 between planned expenditures for 2015–16 ($12,976,836) and those for 2016–17 ($8,679,103) can be explained by the completion in 2015-16 of the project to rehabilitate Gilmour Hill and to build the multi-purpose interpretive trail.

Alignment to Government of Canada Outcomes

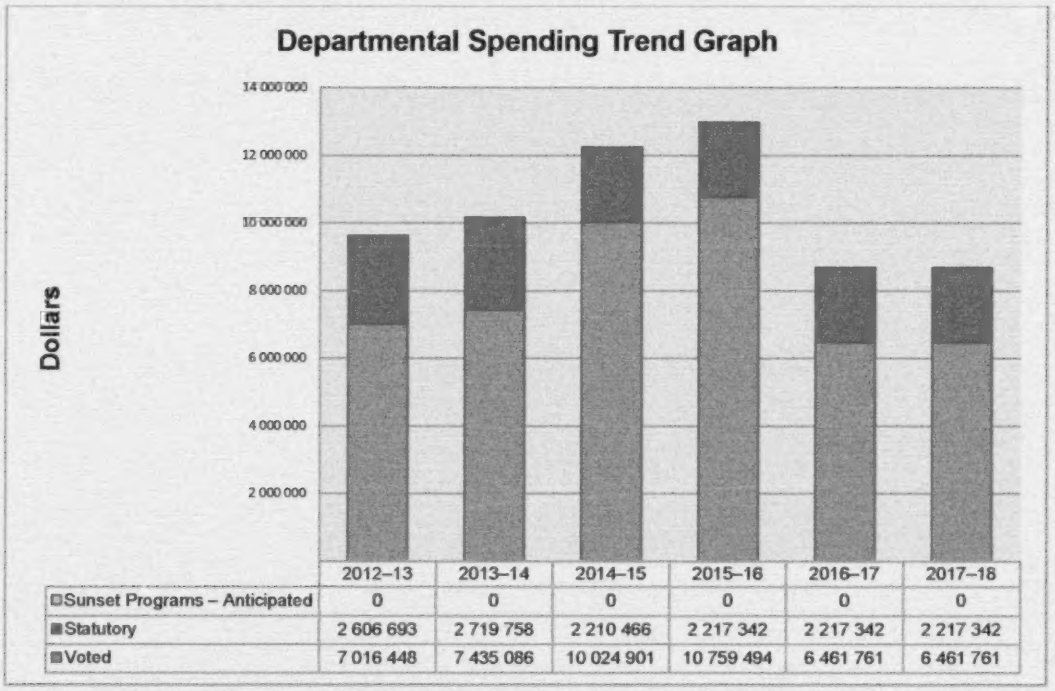
2014–15 Planned Spending by Whole-of-Government-Framework Spending Area[ii] (dollars)

Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2014–15 Planned Spending
1 The Battlefields Park of Québec is a prestigious, natural, accessible, safe and educational historic and urban site.	1.1 Conservation and Development	Social Affairs	A vibrant Canadian culture and heritage	2,422,050
	1.2 Public Education and Services	Social Affairs	A vibrant Canadian culture and heritage	1,015,529

Total Planned Spending by Spending Area (dollars)

Spending Area	Total Planned Spending
Economic Affairs	
Social Affairs	3,437 579
International Affairs	
Government Affairs	

Departmental Spending Trend



	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Sunset Programs – Anticipated	0	0	0	0	0	0
Statutory	2 606 693	2 719 758	2 210 466	2 217 342	2 217 342	2 217 342
Voted	7 016 448	7 435 086	10 024 901	10 759 494	6 461 761	6 461 761

- In 2012–13, as announced in Budget 2012, there was a $130,000 salary reduction. There was a funding carry-over of $357,323 from the previous year. The NBC also had a revenue surplus of $383,594. A budget carry-forward of $357,323 was authorized for 2013-14.
- In 2013–14, the operating budget was cut by $599,000. There was a funding carry-over of $357,323 from the previous year. An additional budget of $54,320 was granted for salaries, as well as $660,000 for the Gilmour Hill rehabilitation project to allow the site to remain open all year long and to build a multi-purpose interpretive trail. A reimbursement of eligible pay list expenditures in the amount of $266,870 was also approved. The NBC recorded a $366,480 surplus in its estimated revenue. A budget carry-over of $320,873 was authorized for 2014–15.
- In 2014–15, a budget of $5,470,000 was allocated for the Gilmour Hill project, and a carry-over of $2,227,733 was approved. The operating budget was cut by $10,010. A carry-forward of $320,873 is included.
- Appropriations increased by $2,070,000 in 2015–16 for the Gilmour Hill rehabilitation project, in addition to the $2,227,733 carry-forward.

Estimates by Vote

For information on The National Battlefields Commision's organizational appropriations, please see the 2014–15 Main Estimates publication.[iii]

Section II: Analysis of Programs by Strategic Outcome

Strategic Outcome: The Battlefields Park of Québec is a prestigious, natural, accessible, safe and educational historic and urban site.

Program 1.1: *Conservation and Development*

Description

Through this program, the NBC preserves the integrity of Battlefields Park for future generations by maintaining and improving, when required, infrastructure, landscaping and horticulture, and offering a safe site for Canadians and foreign users and visitors.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
2,422,050	2,422,050	2,422,050	2,422,050

Human Resources (FTEs)

2015–16	2016–17	2017–18
22,25	22,25	22,25

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to be Achieved
Improve park infrastructure to ensure its long-term preservation and maintain facilities in good condition.	Evaluation of the overall condition of the park, preservation and improvement of facilities, and integrity of the grounds.	User satisfaction for the overall condition of the park (80% of users satisfied – online survey). Make infrastructure repairs each year and implementation of the sustainable development action plan.	March 31, 2016

Planning Highlights

- Build a multi-purpose interpretive trail for pedestrians and cyclists. The trail is scheduled to open in the fall of 2015.
- Carry out the following work: repairs to the Garneau Monument, the flagpole at Grey Terrace and some 20 lampposts.
- Strike a balance between the historical and the urban missions, and between accessibility, preservation and development.
- Develop and implement the second three-year sustainable development action plan.
- Restore the Martello Tower 4 interior and masonry work.
- Plant more small (30–60 mm) and large (25–100 mm) trees.
- Refit the greenhouses.

Program 1.2: *Public Education and Services*

Description

The purpose of this program is to showcase the history of the site and its cultural, recreational and natural features so as to emphasize its dual role as a historic and an urban park. In support of the activity, the NBC welcomes visitors, presents exhibits and educational activities and provides high-quality public services.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
1,015,529	1,015,529	1,015,529	1,015,529

Human Resources (FTEs)

2015–16	2016–17	2017–18
15,75	15,75	15,75

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to be Achieved
Promote the history of Canada's first national historic park and its cultural, recreational and natural features.	Evaluation of client satisfaction of activities and services. (Level of quality of public and educational services and number of users of public and educational services).	Maintain and improve the quality of services (80% user satisfaction – in-house survey). Number of users expected: increase 1% (in-house survey). Dissemination of the park's history (increase the number of Web site users and the attendance for activities offered by the NBC).	March 31, 2016

Planning Highlights

- Offer interpretive activities for school groups, tourists and the general public.
- Provide users with various services, such as the mobile *My Plains* app, cross-country ski trails and the skating rink.
- Launch a new permanent exhibition: "Battles 1759–1760".
- Hold educational activities in the Martello Tower 4.

- Purchase a new bus for use in 2015–16 that is equipped with spaces for persons with limited mobility.
- Continue to put on shows at the Edwin Bélanger Bandstand.
- Organize the *Great Celebration of Nature*, as well as Halloween and historical day activities.
- Decorate the Joan of Arc garden in the winter.
- Present a revamped edition of the "Student Masterworks" exhibition, in co-operation with the Commission scolaire de la Beauce-Etchemin.

Internal Services

Description:

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. Internal services include only those activities and resources that apply across an organization, and not those provided to a specific program. The groups of activities are Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Parking Management Services; and Acquisition Services.

Budgetary Financial Resources (dollars)

2015–16 Main Estimates	2015–16 Planned Spending	2016–17 Planned Spending	2017–18 Planned Spending
9,539,257	9,539,257	5,241,524	5,241,524

Human Resources (FTEs)*

2015–16	2016–17	2017–18
21	21	21

* The NBC did not hire additional staff for the rehabilitation project of Gilmour Hill so the number of FTEs remains constant over the planning period. The rehabilitation's project manager, Public Works and Government Services Canada, hired contractors to execute the work.

Planning Highlights

- Start negotiations at the beginning of 2015 for the renewal of the collective agreement, which expired on October 31, 2014.
- Integrate a new pay system (Phoenix) in October 2015.
- Continue to analyze IT needs and priorities.
- Continue to rigorously manage financial and material resources.

Section III: Supplementary Information

Future-Oriented Statement of Operations

The future-oriented condensed statement of operations presented in this subsection is intended to serve as a general overview of the NBC's operations. The forecasted financial information on expenses and revenues are prepared on an accrual accounting basis to strengthen accountability and to improve transparency and financial management.

Because the future-oriented statement of operations is prepared on an accrual accounting basis and the forecast and planned spending amounts presented in other sections of this report are prepared on an expenditure basis, amounts will differ.

A more detailed future-oriented statement of operations and associated notes, including a reconciliation of the net costs of operations to the requested authorities, can be found on the NBC's website[iv].

Future-Oriented Condensed Statement of Operations
For the Year Ended March 31
(dollars)

Financial Information	2014-15 Estimated Results	2015-16 Planned Results	Difference
Total expenses	10,596,072	10,167,355	(428,717)
Total revenues	2,111,000	1,910,000	(201,000)
Excess of trust fund expenditures over income**	363,614	75,675	(287,939)
Net cost of operations	8,848,686	8,333,030	(515,656)

*** The NBC has had a trust fund since 1984 for receiving donations from individuals, municipal corporations, and provincial and other governments. The fund is managed according to the provisions of section 9.1 of the National Battlefields Commission at Québec Act.*

The variance of $(428,717) in expenses can be broken down as follows:

- increase in operating expenses $ 488,116
- increase in amortization $ 73,037
- increase in payment in lieu of taxes $ 45,477
- decrease in severance benefits and workers' compensation benefits $ 37,541
- increase in employer's contribution to the health and dental insurance plans $ 5,128

• increase in vacation pay	$ (13,842)
• increase of the loss on disposal of tangible capital assets	$ (293 036)
• increase in the acquisition of capital assets	$ (771,138)
	$ (428 717)

Revenues are higher in 2014-15 because they are based on a realistic forecast, whereas in 2015-16, the NBC has a more conservative forecast for revenues, since they depend on several external factors that are outside the control of the NBC such as the meteorological conditions.

In addition, there is a decrease in the excess of trust fund expenditures over income, as only one project funded by the trust fund is planned thus far for the year 2015-16.

Supplementary Information Tables

All electronic supplementary information tables listed in the 2015-16 Report on Plans and Priorities can be found on NBC's website[v]:

- Greening Government Operations; and
- Upcoming Internal Audits for the next 3 years.

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance publishes cost estimates and projections for these measures annually in the *Tax Expenditures and Evaluations*[vi] publication. The tax measures presented in the Tax Expenditures and Evaluations publication are the sole responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

The National Battlefields Commission
390 De Bernières Avenue
Quebec, Quebec G1R 2L7
Canada

Appendix: Definitions

appropriation: Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures: Include operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report: Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Reports on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent: Is a measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes: A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure: A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures: Include net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance: What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve and how well lessons learned have been identified.

performance indicator: A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting: The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending: For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plans: The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities: Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program: A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture: A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities: Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

results: An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

Strategic Outcome: A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program: A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target: A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

whole-of-government framework: Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

i. An act respecting the National Battlefields in Quebec, http://laws.justice.gc.ca/eng/acts/N-3.4/FullText.html

ii Whole-of-government framework, http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx

iii. 2014-15 Main Estimates, http://www.tbs-sct.gc.ca/ems-sgd/esp-pbc/esp-pbc-eng.asp

iv Future-oriented statement, http://www.ccbn-nbc.gc.ca/en/about-us/reports-and-policies/

v Supplementary information tables, http://www.ccbn-nbc.gc.ca/fr/a-notre-sujet/rapports-politiques/

vi. Government of Canada Tax Expenditures, http://www.fin.gc.ca/purl/taxexp-eng.asp